

## BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

| In  | the  | Mat | ter | of   | the   | Appeal | of |   |
|-----|------|-----|-----|------|-------|--------|----|---|
| DON | IALD | R.  | LEO | IARE | ), JR | •      | ,  | ; |

## ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed January 3, 1983, by Donald R. Leonard, Jr. for rehearing of his appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of December, 1962, be and the same is hereby affirmed.

Done at Sacramento, California, thislstday of February 19'33, by the State Board of Equalization, with Board Members Mr. Bennett, Mr. Collis, Mr. Dronenburg and Mr. Nevins present.

| William M. Bennett        | , Chairman |
|---------------------------|------------|
| Conway H. Collis          | , Member   |
| Ernest J. Dronenburg, Jr. | <br>Member |
| Richard Nevins            | , Member   |
|                           | , Member   |